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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
10/648,504	08/25/2003	Lisa M. Macalka	021756-018100US	4223
51206 7590 08/19/2008 TOWNSEND AND TOWNSEND AND CREW LLP TWO EMBARCADERO CENTER 8TH FLOOR SAN FRANCISCO, CA 94111-3834			EXAMINER OBEID, FAHD A	
			ART UNIT 3627	PAPER NUMBER
			MAIL DATE 08/19/2008	DELIVERY MODE PAPER

Please find below and/or attached an Office communication concerning this application or proceeding.

The time period for reply, if any, is set in the attached communication.

Office Action Summary	Application No. 10/648,504	Applicant(s) MACALKA ET AL.	
	Examiner FAHD A. OBEID	Art Unit 3627	

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

Status

- 1) ☒ Responsive to communication(s) filed on 20 June 2008.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

Disposition of Claims

- 4) ☒ Claim(s) 1-17 and 19-21 is/are pending in the application.
- 4a) Of the above claim(s) _____ is/are withdrawn from consideration.
- 5) ☐ Claim(s) _____ is/are allowed.
- 6) ☒ Claim(s) 1-17 and 19-21 is/are rejected.
- 7) ☐ Claim(s) _____ is/are objected to.
- 8) ☐ Claim(s) _____ are subject to restriction and/or election requirement.

Application Papers

- 9) ☐ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on _____ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some * c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
 2. ☐ Certified copies of the priority documents have been received in Application No. _____.
 3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

* See the attached detailed Office action for a list of the certified copies not received.

Attachment(s)

- | | |
|--|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892) | 4) <input type="checkbox"/> Interview Summary (PTO-413) |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948) | Paper No(s)/Mail Date. _____ |
| 3) <input type="checkbox"/> Information Disclosure Statement(s) (PTO/SB/08) | 5) <input type="checkbox"/> Notice of Informal Patent Application |
| Paper No(s)/Mail Date _____ | 6) <input type="checkbox"/> Other: _____ |

DETAILED ACTION

Status of the Application

1. This is in reply to application filed on 06/20/2008.
2. Claims 1 and 16 have been amended.
3. Claim 18 has been cancelled.
4. Claims 1-17 and 19-21 are currently pending and have been examined.

Claim Rejections - 35 USC § 112

5. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

6. Claims 5, 6, 12, 13, 16, 17, 19, and 20 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

Claims 5, 6, 12, 13, 16, and 19 recite the phrases "inter-company elimination" and "NCI elimination" are vague and indefinite. It is unclear what are the actual eliminations within the company the applicant is attempting to claim. The phrases are not properly defined in the claims or in the specification. Thus the limitations are not positively recited.

The phrases "inter-company elimination" and "NCI elimination" in claims 5, 6, 12, 13, 16, and 19 are a relative phrases, which renders the claim indefinite. The phrases

"inter-company elimination" and "NCI elimination" are not defined by the claims, the specification does not lexicographically define the phrases, and one of ordinary skill in the art would not be reasonably apprised of the scope of the invention. If Applicant believes that the phrases "inter-company elimination" and "NCI elimination" are old and well known in the art, should expressly state on the record that the claim phrase is old and well known in the art and provide appropriate evidence in support thereof (e.g. a U.S. Patent).

Claim Rejections - 35 USC § 103

7. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.

8. This application currently names joint inventors. In considering patentability of the claims under 35 U.S.C. 103(a), the examiner presumes that the subject matter of the various claims was commonly owned at the time any inventions covered therein were made absent any evidence to the contrary. Applicant is advised of the obligation under 37 CFR 1.56 to point out the inventor and invention dates of each claim that was not commonly owned at the time a later invention was made in order for the examiner to consider the applicability of 35 U.S.C. 103(c) and potential 35 U.S.C. 102(e), (f) or (g) prior art under 35 U.S.C. 103(a).

9. Claims 1-17 and 19-21 are rejected under 35 U.S.C. 103(a) as being unpatentable over Knudtzon (US 7,120,597).

1. Regarding Claims 1, 8, 15, 16, 17 and 21: Knudtzon discloses a system for consolidating adjustments comprising:

- An accounting adjustment journal configured for receiving at least one accounting adjustment entry, wherein said accounting adjustment journal is separate from an accounting consolidation ledger (abstract, col 1 lines 31-38, and col 5 lines 3-6).
- A proforma accounting consolidation processor configured for processing the accounting consolidation ledger and the at least one accounting adjustment entry to create at least one consolidated accounting adjustment entry that is responsive to the at least one accounting adjustment entry and the accounting consolidation ledger (a user enters an adjustment data representing adjusting journal entries associated with the transaction data entered using the host system user interface, the overlay control module combines “consolidates” adjustment data created at the overlay system with the transaction data of host general ledger data maintained by the host accounting system; col 7 lines 19-35, col 7 lines 56-61, col 8 lines 58-61; adjusting journal entries specific to the second report type are entered and the second report is created; col 2 lines 60-62; separate task modules that create or allow the user to create adjusting journal entries for separate specialized business functions; col 1 lines 55-57).

- An accounting pending journal configured for storing the at least one consolidated accounting adjustment entry, wherein said accounting pending journal is separate from said accounting consolidation ledger and said accounting adjustment journal (the adjusting data may be saved as overlay journal data in the overlay journal and subsequently combined with another set of overlay general ledger data created at a later time or for another time; furthermore, the overlay system allows users to store overlay adjustment data representing adjusting journal entries related to the financial transactions; abstract, col 3 lines 32-35, col 9 lines 24-27, and claim 1).

Knudtzon does not explicitly disclose consolidating the at least one accounting adjustment entry further comprises inter-company eliminations.

However, Knudtzon does disclose adjusting journal entries made in a trial balance software system and permanent and may be removed only by entering a separate reversal entry (col 3 lines 14-17).

It would have been obvious to one having ordinary skill in the art at the time the invention was made to include inter-company elimination teachings in Knudtzon's "computerized accounting systems and methods" enabled, for the advantage of processing all relevant data to the consolidation ledger to maximize efficiency and performance.

2. Regarding Claims 2 and 9: Knudtzon discloses a system of claim 1 further comprising an inquiry module configured for displaying the at least one accounting consolidated adjustment entry (col 1 lines 57-59).
3. Regarding Claims 3 and 10: Knudtzon discloses a system of claim 1 further comprising an inquiry module configured for displaying at least one proforma accounting ledger balance (col 2 lines 35-46, col 6 lines 22-25, col 8 lines 7-16).
4. Regarding Claims 4 and 11: Knudtzon discloses a system of claim 1 further comprising a post module configured for posting the at least one consolidated accounting adjustment entry to the accounting consolidation ledger (col 1 lines 59-63).
5. Regarding Claims 5 and 12: Knudtzon discloses a system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma inter-company eliminations module configured for performing inter-company eliminations on the at least one accounting adjustment entry (col 2 lines 56-65 and col 3 lines 14-17).
6. Regarding Claims 6, 13, and 19: Knudtzon disclose a system of claim 1 wherein the proforma accounting consolidation processor further comprises an eliminations module configured for performing non-controlling interest eliminations on the at least one accounting adjustment entry (col 2 lines 56-65 and col 3 lines 14-17).

7. Regarding Claims 7, 14, and 20: Knudtson disclose a system of claim 1 wherein the proforma accounting consolidation processor further comprises a proforma equitization module configured for performing equitization on the at least one accounting adjustment entry (col 2 lines 43-46, col 6 lines 22-25, and col 11 lines 37-40).

Response to Arguments

8. Applicant's arguments with respect to claims 1, 8, 15, 16, and 21 have been considered but are moot in view of the new ground(s) of rejection.

Conclusion

Any inquiry concerning this communication or earlier communications from the examiner should be directed to FAHD A. OBEID whose telephone number is (571)270-3324. The examiner can normally be reached on Monday to Friday 8:00am-4:30pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Ryan Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Fahd A Obeid/
Examiner, Art Unit 3627
08/11/2008

/F. Ryan Zeender/
Supervisory Patent Examiner, Art
Unit 3627